

State of California  
BOARD OF EQUALIZATION

ALCOHOLIC BEVERAGE TAX REGULATIONS

**Regulation 2506. BOTTLED OR PACKAGED DISTILLED SPIRITS IMPORTED.**

*Reference:* Sections 32001 — 32556, Revenue and Taxation Code.

Every distilled spirits or brandy importer shall keep a record in SBE Form 242A of all bottled or packaged distilled spirits acquired by direct importation from without the State.

*History:* Effective April 17, 1955.

Amended May 4, 1978, effective June 21, 1978. Added "or packaged".